

Revenue Scotland

Freedom of Information Policy

Freedom of Information (Scotland) Act 2002 (FOISA) and Environmental Information (Scotland) Regulations 2004 (EIRs)

What is Revenue Scotland's Policy?

1. Revenue Scotland's Freedom of Information policy is to comply fully with the provisions and spirit of FOISA and EIRs by ensuring that information requests are dealt with timeously and helpfully. We will proactively publish information wherever possible and supply on demand the information we hold in compliance with FOISA and EIRs.

[The Freedom of Information \(Scotland\) Act 2002](#)

[Environmental Information \(Scotland\) Regulations 2004](#)

[Your Right To Know – a Guide to FOI in Scotland](#)

Why does Revenue Scotland have a Freedom of Information policy?

2. FOISA and EIRs aim to increase openness and accountability across the public sector and Revenue Scotland is one of the public bodies required to comply with the legislative framework. Revenue Scotland has put procedures in place to ensure that we comply with our statutory obligations. Requests for information must be responded to within strict timescales and according to other legislative requirements.

How does Revenue Scotland comply?

3. Revenue Scotland complies by ensuring that all members of staff can identify requests under FOISA and EIRs and know how to deal with these. All staff are aware of the strict timescale of 20 working days for answering FOI and EIR requests and, therefore, that action must be taken immediately with priority given to providing information. Revenue Scotland's Corporate Services team are trained to log and process FOI and EIR requests and have overall responsibility for the co-ordination of collating information and issuing formal responses to requests.

What happens if the Policy is not followed?

4. If there is a serious breach of either the Freedom of Information or Environmental Information Regulations policy (eg if information is deliberately withheld or destroyed) then the officer will be subject to disciplinary procedures. The Information Commissioner will review any decision which is appealed and Revenue Scotland may be subject to criticism if the statutory obligations under FOISA or EIRs have not been followed.